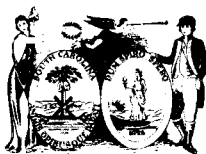


State of South Carolina



Office of the State Auditor

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STATE AUDITOR

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January 18, 2001

The Honorable Jim Hodges, Governor
and
Members of the South Carolina Soybean Board
Columbia, South Carolina

This report on the audit of the financial statements of the South Carolina Department of Agriculture – Soybean Board for the fiscal year ended June 30, 2000, was issued by Wilkes & Company, Certified Public Accountants, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Tom Wagner", written over the printed name and title.

Thomas L. Wagner, Jr., CPA
State Auditor

TLWjr/cwc